

January 10, 2006

Publication 1346 Part I - File Specification Changes #7

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

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PATS Testing - These changes are effective immediately.

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ERC 0170	Grammatical error
ERC 0189	Deleted Seq 0645
ERC 0237	Added a third bullet
ERC 0376	Revised text
ERC 0386	Revised sequence numbers
ERC 0388	Revised sequence numbers
ERC 0389	Revised sequence numbers
ERC 0540	Deleted ERC
ERC 0634	Deleted ERC
ERC 0724	Revised sequence number
ERC 0988	Revised sequence numbers
ERC 1120	Deleted Seq 0430
ERC 1215	Revised second bullet

Part 1, **Highlights** for Form 8453/8453-OL and Online filing transmission were revised

Part 1, **Attachment 6** Item #7 was revised

Part 1, **Attachment 8**, Site Designator E was corrected to add state abbreviation "TX" for Austin and Houston

Part 1, **Attachment 11** was revised to number of occurrences for Form 8283

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>	
0170	o Schedule A - Casualty/Theft Loss (SEQ 0390) must equal Line 16 (SEQ 0430) or Line 21 (SEQ 0453) <b>of</b> Form 4684.	
0189	o Form 1040 - If Total Adjustments (SEQ 0740) is significant, then at least one of the following fields must be significant: SEQ 0623, 0624, 0635, 0637, 0640, 0650, <b>0670</b> , 0680, 0697, <b>0700</b> , <b>0702</b> , <b>0705</b> , <b>0710</b> , 0730, 0733, 0735.	-
0237	o When only one Form 2106 is present for an individual (primary or secondary), Page 2 need not be transmitted if there are no entries for that page, but Page 2 cannot be present without Page 1.	
	o When two Forms 2106 are present for an individual (primary or secondary), Page 1 must be present for the first form, Page 1 may not be present for the second form, and Page 2 must be present for both forms. (The second form is for additional vehicles only. Refer to Form 2106 Instructions for possible allocation from one Form 2106 in the case of expenses of reservists, Qualified Performing Artists, etc.)	
	o When Form 2106 is present for an individual (primary or secondary), Form 2106-EZ may not be present for that individual.	
0376	o Form 8812 - Bona fide residents of Puerto Rico with income excluded under Internal Revenue Code Section 933 should electronically file Form 1040 to claim Additional Child Tax Credit, and must have 3 or more qualifying children.	
0386	o Form 1040/1040A - When Adjusted Gross Income (SEQ 0750) plus Student Loan Interest Deduction (SEQ <b>0702</b> ) is more than \$130,000 for "Married Filing Joint" or is more than \$65,000 for "Single" or "Head of Household" or "Qualifying Widow(er)", the Student Loan Interest Deduction (SEQ <b>0702</b> ) is not allowed.	
0388	o Form 1040/1040A - When Student Loan Interest Deduction (SEQ <b>0702</b> ) is significant, the filing status cannot equal "Married Filing Separately".	
0389	o Form 1040/1040A - Student Loan Interest Deduction (SEQ <b>0702</b> ) must not exceed \$2,500.	
0540	o <b>RESERVED</b>	-
0634	o <b>RESERVED</b>	-
0724	o Form 3468 - If Current Year Credit (SEQ <b>0135</b> ) and Net Income Tax (SEQ 0320) both contain an entry greater than zero, then Form 6251 must be present.	
0988	o Form T - When Other Consideration Amount-S (SEQ <b>1540</b> ) is significant, Other Consideration Amount-S Statement (SEQ <b>1545</b> ) must equal "STMbnn".	

## ATTACHMENT 1

### ERROR REJECT CODE (ERC) CROSS REFERENCES

<u>ERC</u>	<u>DESCRIPTION</u>
1120 o	Form 4684 - If more than one Form 4684 is present, only the first occurrence of Form 4684 can contain entries in the following fields: SEQ 0400, 0410, 0420, 0435, 0445, 0447, 0451 and 0453. -
1215 o	Form 1040/1040A - When Exemption Amount (SEQ 0810) exceeds an amount equal to \$3,200 multiplied by Total Exemptions (SEQ 0355), Form 8914 must be present to substantiate the higher exemption amount.
o	Form 8914 - When Form 8914 is present, either Total Displaced Individual Exemption Amt (SEQ 0810), Total Exemption Amount (SEQ 0830), or Net Total Exemption Amount (SEQ 0940) must equal Exemption Amount (SEQ 0810) of Form 1040/1040A.

## HIGHLIGHTS FOR TAX YEAR 2005 continued

### Form 8453/8453-OL continued

Acceptable attachments to Tax Year 2005 Form 8453, U.S. Individual Income Tax Declaration for an IRS e-file Return or Form 8453-OL, U.S. Individual Income Tax Declaration for an IRS e-file Online Return, include:

- **Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes** ||
- **Form 3115, Application for Change in Accounting Method**
- **Form 3468, Computation of Investment Credit, (if Historic Structure Certificate is required),** //
- **Form 4136, Credit for Federal Tax Paid on Fuels** //
- **Form 5713, International Boycott Report** ||
- **Form 8283, Non-Cash Charitable Contributions, (if using Section B)** ||
- **Form 8332, Release of Claim to Exemption for Child of Divorced or Separated Parents**
- **Form 8858, Information Return of U.S. Persons With Respect To Foreign Disregarded Entities**
- **Form 8864, Biodiesel and Renewable Diesel Fuels Credit (if Certificate and/or reseller statement is required), and** ||
- **Form 8885, Health Coverage Tax Credit**

**NOTE: Taxpayers required to file the above forms are not eligible to use a PIN signature method. Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.** ||  
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### Online Filing Transmissions

Transmitters of online returns are reminded to follow transmission rules contained in Section 1 - Data Communication, "Processing for 1040 e-file in 2006".

In accordance with Publication 1345, *Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns*, transmitters of online returns must include the letter "O" in the Transmission Type Code field (SEQ 0170) of the TRANA record. In addition, transmitters must ensure an online Electronic Filing Identification Number (EFIN) is used. ||

## ATTACHMENT 6 (continued)

### CLARIFICATION OF NON-PAID AND PAID PREPARER FIELDS AND FORM 8453

7. Form 8453, U.S. Individual Income Tax Declaration for an IRS  
e-file Return

An Authorized IRS e-file Provider must mail Form(s) 8453 **to the applicable Submission Processing Center** within three business days after receiving acknowledgment that the return was accepted by IRS. An electronically submitted tax return is not considered filed until IRS receives a complete and signed Form 8453. Your failure to comply with this requirement may result in suspension from the IRS e-file program.

These instructions do not apply to tax returns filed using an electronic signature method such as Self-Select PIN or Practitioner PIN. The PIN Presence Indicator field (0065) in the Acknowledgment Key Record indicates if the electronic signature was received by IRS or if Form 8453 is required. If the electronic signature was received by IRS, Form 8453 is **not** required.

Acceptable attachments to TY2005 Form 8453 include:

- **Form 1098-C, Contributions of Motor Vehicles, Boats, and Airplanes**
- Form 3115, *Application for Change in Accounting Method*
- Form 3468, **Computation of Investment Credit, (if Historic Structure Certificate is required)**
- **Form 4136, Credit for Federal Tax Paid on Fuels**
- Form 5713, *International Boycott Report*
- Form 8283, *Non-Cash Charitable Contributions, Section B Appraisal Summary*
- Form 8332, *Release of Claim to Exemption for Child of Divorced or Separated Parents*
- Form 8858, *Information Return of U.S. Persons With Respect To Foreign Disregarded Entities*
- **Form 8864, Biodiesel and Renewable Diesel Fuels Credit (if Certificate and/or reseller statement is required), and**
- Form 8885, *Health Coverage Tax Credit*

NOTE: Paper Document Indicator(s) must be entered in the appropriate field(s) of the Summary Record.

**In addition to the above listed forms, a Power of Attorney should be attached to Form 8453 if the Power of Attorney authorizes the agent to sign for the taxpayer.**

Do not attach Forms W-2, W-2G, W-2GU and 1099-R to the Form 8453 that is mailed to the IRS. Authorized IRS e-file Providers are required to retain copies of Forms W-2, W-2G, W-2GU and 1099-R with their records. **Form 8822, Change of Address, Form 8379, Injured Spouse Claim and Allocation, or Form 9465, Installment Agreement Request, should not be attached to Form 8453.** Only one Form 8453 should be mailed to the IRS for each accepted return.

Send Form(s) 8453 to the Submission Processing Center identified in Section 1 - Data Communication, "Processing for 1040 e-file in 2006". Use the appropriate mailing address below:

Internal Revenue Service  
Attn: Shipping and Receiving, 0254  
Receipt and Control Branch  
Austin, TX 73344-0254

**O  
R**

Internal Revenue Service  
Attn: Shipping and Receiving, 0254  
Receipt and Control Operations  
Andover, MA 05544-0254

## ATTACHMENT 8

### **VALID TWO-DIGIT ELECTRONIC FILING IDENTIFICATION NUMBER (EFIN) PREFIX CODES LISTED BY SUBMISSION PROCESSING CENTERS JANUARY 2006 - OCTOBER 2006 RETURN TRANSMISSIONS**

Foreign and U.S. Possession addresses, returns containing U.S. Possession forms, or Forms 2555/2555EZ, Forms 8833, **Forms 8854** or Forms 8891 must be batched to Philadelphia.

Fed/State and State-only returns must be batched by state return.

Federal returns must be batched by **the first two digits of** ERO EFIN or by address of online Taxpayer.

ANDOVER SPC		AUSTIN SPC		FRESNO SPC	
SITE DESIGNATOR - C		SITE DESIGNATOR - E		SITE DESIGNATOR - H	
01 Augusta	ME	42 Des Moines	IA	30 Laguna Niguel	CA
02 Portsmouth	NH	43 St. Louis	MO	33 Laguna Niguel	CA
03 Burlington	VT	45 Fargo	ND	68 Sacramento	CA
04 Boston	MA	46 Aberdeen	SD	77 San Jose	CA
05 Providence	RI	47 Omaha	NE	81 Helena	MT
06 Hartford	CT	48 Wichita	KS	82 Boise	ID
11 Brooklyn	NY	63 Birmingham	AL	83 Cheyenne	WY
13 Manhattan	NY	64 Jackson	MS	86 Phoenix	AZ
13 APO/FPO - NY	AE	71 Little Rock	AR	87 Salt Lake City	UT
14 Albany	NY	72 New Orleans	LA	88 Las Vegas	NV
16 Buffalo	NY	73 Oklahoma City	OK	91 Seattle	WA
20 Newark	NJ	74 Austin	TX	92 Anchorage	AK
22 Newark	NJ	75 Dallas	TX	93 Portland	OR
23 Philadelphia	PA	76 Houston	TX	94 San Francisco	CA
25 Pittsburgh	PA	80 Dallas	TX	94 APO/FPO San Francisco	AP
51 Wilmington	DE	84 Denver	CO	95 Los Angeles	CA
52 Baltimore	MD	85 Albuquerque	NM	96 Los Angeles	CA
54 Richmond	VA			99 Honolulu	HI
78 District of Columbia	DC				

PHILADELPHIA SPC		KANSAS CITY SPC	
SITE DESIGNATOR - G		SITE DESIGNATOR - F	
50 Jacksonville	FL	15 Chicago	IL
56 Greensboro	NC	31 Cincinnati	OH
57 Columbia	SC	34 Cleveland	OH
58 Atlanta	GA	35 Indianapolis	IN
59 Jacksonville	FL	36 Chicago	IL
60 Ft. Lauderdale	FL	37 Springfield	IL
61 Louisville	KY	38 Detroit	MI
62 Nashville	TN	39 Milwaukee	WI
65 Ft. Lauderdale	FL	40 Detroit	MI
65 APO/FPO Miami	AA	41 St. Paul	MN
66 U.S. Possessions		55 Parkersburg	WV
67 Atlanta	GA		
98 International			

EFIN Prefix Codes 10, 21, 32, 44 and 53 are designated for Online filing and are valid at all sites.

EFIN Prefix Codes 08, 17, 18, 29 and 49 are for Internal Use Only.

# ATTACHMENT 11

## MAXIMUM NUMBER OF SCHEDULES AND FORMS

<u>Schedule or Form</u>	<u>Maximum Number</u>	<u>Schedule or Form</u>	<u>Maximum Number</u>
Form 1040	1	Form 4562	30
Form 1040A	1	Form 4563	2
Form 1040EZ	1	Form 4684	5
Schedule A	1	Form 4797	1
Schedule B	1	Form 4835	4
Schedule 1	1	Form 4952	1
Schedule C	8	Form 4970	1
Schedule C-EZ	1 per taxpayer*	Form 4972	1 per taxpayer*
Schedule D	1	Form 5074	1
Schedule E	15 **	Form 5329	1 per taxpayer*
Schedule EIC	1	Form 5471	1
Schedule F	5	Schedule J	
Schedule H	1 per taxpayer*	(Form 5471)	1
Schedule J	1	Schedule M	
Schedule R	1	(Form 5471)	5
Schedule 3	1	Schedule N	
Schedule SE	1 per taxpayer*	(Form 5471)	1
Form T	10	Schedule O	
Form W-2	50	(Form 5471)	5
Form W-2G	30	Form 5713	1
Form W-2GU	10	Schedule A	
Form 970	2	(Form 5713)	5
Form 982	2	Schedule B	
Form 1099-R	20	(Form 5713)	5
Form 1116	20	Schedule C	
Form 1310	2	(Form 5713)	1
Form 2106	2 per taxpayer****	Form 5884	1
Form 2106-EZ	1 per taxpayer	<b>Form 5884-A</b>	1
Form 2210	1	Form 6198	10
Form 2210F	1	Form 6251	1
Form 2120	4	Form 6252	10
Form 2441	1	Form 6478	1
Schedule 2	1	Form 6765	1
Form 2439	4	Form 6781	1
Form 2555	1 per taxpayer*	Form 8082	4
Form 2555EZ	1 per taxpayer*	Form 8271	2
Form 3468	1	Form 8275	1
Form 3800	1	Form 8275-R	1
Form 3903	2	Form 8283	2
Form 4136	1	Form 8379	1
Form 4137	1 per taxpayer*		
Form 4255	1		